

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
DUNSTAN GRAY,	:	
	:	
Plaintiff,	:	
	:	24-CV-2621 (VSB) (BCM)
- against -	:	
	:	<u>OPINION & ORDER</u>
UNITED STATES OF AMERICA,	:	
	:	
Defendant.	:	
	:	
-----	X	

Appearances:

Dunstan R. Gray
Bronx, NY
Pro se Plaintiff

Danielle Marryshow
U.S. Attorney's Office, Southern District of New York
New York, NY
Counsel for Defendant

VERNON S. BRODERICK, United States District Judge:

On April 4, 2024, pro se Plaintiff filed his complaint against the Internal Revenue Service. (Doc. 1.) That same day, Plaintiff filed a consent to receive electronic service through the ECF system. (Doc. 3.) On September 6, 2024, Plaintiff filed an amended complaint. (Doc. 10.) On September 19, 2024, Plaintiff filed an amendment to an amended complaint. (Doc. 11.) After obtaining an extension request, Defendant filed a motion to dismiss for lack of jurisdiction on October 30, 2024. (Doc. 14.) On November 12, 2024, Plaintiff filed an "objection to notice of motion to dismiss the amended complaint." (Doc. 24.) On December 10, 2024, Defendant filed a reply brief. (Doc. 25.)

On November 1, 2024, I referred this case to Magistrate Judge Barbara Moses for general

pretrial purposes. (Doc. 21.) On December 11, 2024, I issued an amended referral order, and added a referral for a report and recommendation regarding Defendant's motion to dismiss. (Doc. 26.)

On May 28, 2025, Judge Moses issued a 16-page Report and Recommendation (the "Report and Recommendation") to dismiss the case for lack of subject-matter jurisdiction. (*See* Doc. 27 ("R&R").) The Report and Recommendation stated: "The parties shall have 14 days from this date to file written objections to this Report and Recommendation pursuant to 28 U.S.C. § 636(b)(1) and Fed. R. Civ. P. 72(b)." (*Id.* at 16.) The Report and Recommendation further stated: "Failure to file timely objections will result in a waiver of such objections and will preclude appellate review." (*Id.* (emphasis omitted).)

A district court "may accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge." 28 U.S.C. § 636(b)(1). "To accept the report and recommendation of a magistrate [judge], to which no timely objection has been made, a district court need only satisfy itself that there is no clear error on the face of the record." *Nelson v. Smith*, 618 F. Supp. 1186, 1189 (S.D.N.Y. 1985).

Although the Report and Recommendation explicitly provided that "[t]he parties shall have 14 days from this date to file written objections to this Report and Recommendation pursuant to 28 U.S.C. § 636(b)(1) and Fed. R. Civ. P. 72(b)," no party has filed an objection or requested additional time to do so. I have reviewed Judge Moses's detailed and well-reasoned Report and Recommendation for clear error and, after careful review, find none. I therefore ADOPT the Report and Recommendation in its entirety.

For the foregoing reasons, Judge Moses's Report and Recommendation is adopted in full. The Clerk of Court is respectfully directed to dismiss this action and close the case.

SO ORDERED.

Dated: July 16, 2025
New York, New York

A handwritten signature in black ink, reading "Vernon Broderick". The signature is written in a cursive style with a large, stylized "V" and "B".

Vernon S. Broderick
United States District Judge